Amendments to the Claims:

This listing of claims will replace all prior versions, and listings, of claims in the application:

1. (original) A method for making micromechanical structures having at least one lateral gap therebetween, the method comprising:

providing a substrate;

surface micromachining the substrate to form a first micromechanical structure having a first vertical sidewall and a sacrificial spacer layer on the first vertical sidewall;

forming a second micromechanical structure on the substrate, the second micromechanical structure including a second vertical sidewall separated from the first vertical sidewall by the spacer layer; and

removing the spacer layer to form a first lateral gap between the first and second micromechanical structures.

- 2. (original) The method as claimed in claim 1 wherein the step of surface micromachining further forms a third vertical sidewall on the first micromechanical structure with the sacrificial spacer layer thereon and wherein the method further comprises forming a third micromechanical structure including a fourth vertical sidewall separated from the third vertical sidewall by the spacer layer and wherein the step of removing further forms a second lateral gap between the first and third micromechanical structures.
- 3. (original) The method as claimed in claim 1 wherein the second micromechanical structure includes an electrode.
- 4. (original) The method as claimed in claim 3 wherein the first micromechanical structure includes a resonator and wherein the first lateral gap is an electrode-to-resonator capacitive gap.
- 5. (original) The method as claimed in claim 1 wherein the step of forming includes the step of plating metal on the substrate and wherein the second micromechanical structure is a plated metal electrode.

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- 6. (original) The method as claimed in claim 5 further comprising preventing metal from being plated on the first micromechanical structure.
- 7. (original) The method as claimed in claim 1 wherein the first lateral gap is a submicron gap.

8. - 22. (canceled)

- 23. (original) The method as claimed in claim 3 wherein the step of forming includes the step of growing the electrode via selective epoxy growth.
- 24. (original) The method as claimed in claim 3 wherein the step of forming includes the steps of depositing polysilicon and etching the polysilicon to form the electrode.
 - 25. 26. (canceled)